

**Illinois Department of Revenue
Regulations**

Title 86 Part 190 Section 190.135 Meaning of "Rented Outside This State"

TITLE 86: REVENUE

**PART 190
AUTOMOBILE RENTING USE TAX**

Section 190.135 Meaning of "Rented Outside This State"

"Rented Outside This State", in addition to its usual and popular meaning, shall include the delivery, by the rentor, outside Illinois, of an automobile rented in Illinois under a lease term of one year or less and delivered by the rentor from a point in this State to a point outside this State.

(Source: Amended at ___ Ill. Reg. ____, effective _____)